

STANDARD PROCEDURE		PAGE: 1 OF 8	
ISSUED BY: LEGAL			
EFFECTIVE DATE: August 8, 1994, Revised 10/3/96			
PROCEDURE # 4.5			
SUBJECT: REQUESTING AN ADMINISTRATIVE OR LEGAL RESPONSE (AR/LR)			
DISTRIBUTION A,B,C		CONTACT: Director Tax Policy	
CODE:			
		Station:	#8
		Phone:	4-6843

I. POLICY

The goal of this policy is to provide the employees of the Kentucky Revenue Cabinet (KRC) with a better product for their use in the day-to-day performance of their duties. Under this procedure, all internal requests for administrative (technical) or legal assistance will be addressed by both the Division of Tax Policy and the Division of Legal Services. This procedure, which will ensure that responses to internal requests for assistance are both legally and technically sound, will further aid the KRC staff in the fair and impartial administration of the tax laws.

II. PROCEDURE

1. Requests for Assistance

All requests for assistance must be forwarded to the Division of Tax Policy by using the REQUEST FOR AN ADMINISTRATIVE OR LEGAL RESPONSE form that is included as a part of this procedure. Any employee in the KRC may make a request for a written response to a question; however, the request must be approved by either the employee's director, assistant director or branch manager.

2. Tracking and Assignment

Upon receipt of the properly completed request, Tax Policy will log the request into its tracking system (See ADMINISTRATIVE RESPONSE CONTROL and LEGAL RESPONSE CONTROL forms that are included as a part of this procedure). The request will be assigned to the appropriate tax consultant (by type tax). The tax consultant will contact the appropriate attorney in the Division of Legal Services to discuss and determine the nature of the request, i.e., administrative or legal. The tax consultant or attorney who is selected to respond to the request will advise the employee making the request in writing of the anticipated date that the employee may expect a response (See M E M O R A N D U M form that is included as a part of this procedure).

3. Response and Review (ARs) or (LRs)

Tax consultants will prepare administrative responses (ARs) to those inquiries which are deemed to be administrative or technical in nature and will forward their responses to Legal Services for review. Legal Services' attorneys will prepare legal responses (LRs) to those inquiries which are deemed to be legal in nature and will forward their responses to Tax Policy for review. After the proposed AR or LR has been prepared and reviewed as described, the response will be reviewed by the Attorney Manager and the Director of Legal Services, the

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BY: AL COUNSEL	
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Director of Tax Policy and the Commissioner of the Department of Law.

4. Distribution

After the Commissioner approves the AR/LR response, Tax Policy will distribute the response throughout the KRC.

5. Request for Reconsideration/ Approval

Should any KRC employee disagree with the final AR or LR, he or she may request a reconsideration. A written request for reconsideration should be approved in the same manner as an original request for administrative or legal assistance. The request for reconsideration must be sent to Tax Policy which will be addressed in the same manner as the original request.

6. Effective Date

ARs and LRs will become effective immediately upon approval by the Commissioner of the Department of Law and will remain in effect until revised or withdrawn by the Secretary or the Commissioner of the Department of Law.

III. ATTACHMENTS

The following forms have been attached and made a part of this Standard Procedure. A revision or rescission of a form is a revision to the Standard Procedure.

1. [Request For An Administrative or Legal Response](#)
2. [Memorandum of Acknowledgement](#)
3. [Legal Response](#)
4. [Administrative Response](#)
5. [Legal Response Control](#)
6. [Administrative Response Control](#)

Also, please see below for additional electronic copies of these attachments.

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NO STANDARD PROCEDURE MAY BE REVISED BY APPENDIX, MEMORANDUM OR ANY OTHER MEANS AND REVISIONS OF KRC POLICIES AND PROCEDURES # 1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF KRC POLICIES AND PROCEDURES"

DISTRIBUTION CODES:

A. Senior Management	B. Division Directors	C. Branch Managers/Supervisors
D. Cabinet Personnel	E. Division Personnel	F. Branch Personnel

REQUEST FOR AN ADMINISTRATIVE OR LEGAL RESPONSE

TO: Director, Division of Tax Policy

APPROVED BY: _____
Date

Title: _____

Division: _____

REQUESTED BY: _____

Branch, Section
or Unit _____

DATE:

1. Source of Inquiry:

_____ Letter (copy attached)

_____ Phone call (date of call) ____/____/____

_____ Audit field | |, office | |

_____ Other (explain) _____

2. Nature of Inquiry and Pertinent Facts:

(Provide as detailed a narrative as possible. Attach additional pages if necessary.)

3. Question(s) to be answered:

- 4. List any statutes, regulations, circulars, Kentucky Board of Tax Appeals or court decisions, prior TARs (ARs), legal opinions (LRs), policy memoranda, correspondence, or court cases from other jurisdictions of which you are aware and which in your opinion may be applicable to this inquiry:**
- 5. Indicate whether a response is required by a certain date and specify the reason(s) for this deadline:**

MEMORANDUM

TO: (Name of employee making request for
Administrative or Legal Response)

FROM: (Name of Tax Consultant or Attorney
who will reply to the request)

DATE: (Within 10 days of receipt by Tax Policy)

SUBJECT: Acknowledgement of Receipt of Request for an Administrative or Legal Response
Dated _____

The purpose of this memorandum is to advise you that your request for an Administrative or Legal Response has been assigned to me.

I will make every effort to provide you with a response by _____. In the meantime, please contact me if you need an earlier response than indicated or if you have additional information which may be beneficial in helping me make the proper response.

LEGAL RESPONSE

TO: Requester

APPROVED BY: _____
Alex W. Rose, Commissioner Date
Department of Law

REVIEWED BY: _____, Tax Consultant
Division of Tax Policy

FROM: _____, Attorney
Division of Legal Services

SUBJECT:

Note: The application of the decision rendered herein is limited to the facts presented and to similar factual situations. Because this matter could result in litigation, the confidentiality of this response as a work product or an attorney-client communication should be preserved. Accordingly, neither this response nor its contents or existence should be disclosed to the taxpayer, its representative or to anyone else outside of the Revenue Cabinet. The taxpayer should be advised of the applicable statutory or regulatory authority upon which the Cabinet relies. This document should not be cited or referred to as the authority for the Cabinet's position; however, the taxpayer may be advised of the result or conclusion expressed in this response. If there are questions concerning the use or scope of this response, please contact the above-named preparer.

Question(s) Presented:

Answer(s):

Background:

Discussion:

Taxpayer Impact:

Fiscal Impact:

Summary Optional:

ADMINISTRATIVE RESPONSE

TO: Requester

APPROVED BY: _____
Alex W. Rose, Commissioner Date
Department of Law

REVIEWED BY: _____, Attorney
Division of Legal Services

FROM: _____, Tax Consultant
Division of Tax Policy

SUBJECT:

Note: The application of this response is limited to the facts presented and to similar factual situations. It reflects the expressions, recommendations or formulations of policy that is intended for internal use only. Accordingly, neither this response nor its contents or existence should be disclosed to the taxpayer, its representative or to anyone else outside of the Revenue Cabinet. The taxpayer should be advised of the applicable statutory or regulatory authority upon which the Cabinet relies. This document should not be cited or referred to as the authority for the Cabinet's position; however, the taxpayer may be advised of the result or conclusion expressed in this response. If there are questions concerning the use or scope of this response, please contact the above-named preparer.

Question(s) Presented:

Answer(s):

Background:

Discussion:

Taxpayer Impact:

Fiscal Impact:

Summary Optional:

LEGAL RESPONSE CONTROL

Name of Requester: _____

Name of Preparer: _____, Attorney

Date to be Issued: _____

Subject: _____

<u>Reviewed By:</u>	<u>Name</u>	<u>Date</u>
Attorney Manager	_____	_____
Director, Legal Services	_____	_____
Tax Consultant	_____	_____
Director, Tax Policy	_____	_____

COMMENTS:

ADMINISTRATIVE RESPONSE CONTROL

Name of Requester: _____

Name of Preparer: _____, Tax Consultant

Date to be Issued: _____

Subject: _____

<u>Reviewed By:</u>	<u>Name</u>	<u>Date</u>
Director, Tax Policy	_____	_____
Attorney	_____	_____
Attorney Manager	_____	_____
Director, Legal Services	_____	_____

COMMENTS: _____
